PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Yasuhiko NISHIMURA Group Art Unit: 2837

Application No.: 10/522,334 Examiner: J. LUKS

Filed: January 25, 2005 Docket No.: 122518

For: SOUND-ABSORBING STRUCTURE AND SOUND-ABSORBING UNIT

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the February 7, 2007 Office Action, please consider the following:

Amendments to the Claims as reflected in the listing of claims; and

Remarks.